

**Eun Ah Choi**

Senior Vice President

U.S. Listing Qualifications and Market Surveillance

March 20, 2023

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on March 20, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from JATT Acquisition Corp (to be renamed Zura Bio Limited, the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Class A Ordinary Shares, \$0.0001 par value per share

Warrants, each whole warrant exercisable for one Class A Ordinary Share at an exercise price of \$11.50

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

